

Description of Key Schedules

The Budget Summary includes summary information in various schedules. The following schedules are those that may be the most useful for the public, private sector, or other levels of government.

SCHEDULE 1. *General Budget Summary*—Provides for a summary of total statewide revenues and expenditures for the General Fund and special funds plus expenditure totals for the selected bond funds.

SCHEDULE 2. *Total State Spending Plan*—Provides in a single schedule the State's total spending plan. In addition to the General Fund, special funds, and selected bond funds, expenditures from nongovernmental cost funds, federal funds, and reimbursements are shown.

SCHEDULE 3A. *Total State Spending Plan by Generally Accepted Accounting Principles (GAAP) Fund Classification*—Provides in a single schedule the State's Total Spending Plan (Schedule 2) rearranged into GAAP Fund Classifications.

SCHEDULE 3B. *Comparison of California's Current Fund Structure and GAAP Fund Structure*—Provides a comparison of California's Current Fund Structure to GAAP Fund Classifications.

SCHEDULE 4. *Personnel Years and Salary Cost Estimates*—Provides personnel year data and corresponding dollar amounts by functional breakdown and position classifications. This schedule reflects net data after salary savings.

SCHEDULE 5A. *Statement of Estimated Accounts Payable and Accounts Receivable*—Provides actual payable and receivable amounts as of June 30, 2003, and estimated amounts for June 30, 2004, and June 30, 2005.

SCHEDULE 5B. *2002–03 Cashflow Statement*—Provides actual receipts, disbursements, borrowable resources, and loan balances for fiscal year 2002–03.

SCHEDULE 5C. *2003–04 Cashflow Statement*—Provides projected receipts, disbursements, borrowable resources, and loan balances for fiscal year 2003–04.

SCHEDULE 5D. *2004–05 Cashflow Statement*—Provides projected receipts, disbursements, borrowable resources, and loan balances for fiscal year 2004–05.

SCHEDULE 6. *Summary of State Population, Employees, and Expenditures*—Provides historical data of state population, employees, and expenditures.

SCHEDULE 7. *General Fund: Statement of Financial Condition*—Provides the financial condition of the General Fund as of June 30 from the most recently available information from the State Controller.

SCHEDULE 8. *Comparative Statement of Revenues*—Provides General Fund and special fund revenue detailed amounts within three main breakdowns of: (1) major taxes and licenses, (2) other revenues, and (3) transfers.

SCHEDULE 9. *Comparative Statement of Expenditures*—Provides a listing of expenditures in the same order as the printing of budgets displayed in the Governor's Budget for the General fund, special funds, selected bond funds, and federal funds for State Operations, Local Assistance, Capital Outlay, and Unclassified.

SCHEDULE 10. *Summary of Fund Condition Statements*—Provides for the General Fund and each special fund the beginning reserve, income, expenditures, transfers, and ending reserve for each of the three fiscal years displayed in the Governor's Budget.

SCHEDULE 11. *Statement of General Obligation Bond and Commercial Paper Debt of the State of California*—Provides a listing of all general obligation bonds including maturity dates, authorized amount of bond issues, amounts of unissued bonds, redemptions, and outstanding issues. It also provides a listing of authorized and outstanding commercial paper which is issued in-lieu of general obligation bonds.

SCHEDULE 12A. *State Appropriations Limit (SAL) Summary*—Provides a summary of Schedules 12B through 12E, calculates the SAL Appropriations, displays the SAL Limit, and calculates the SAL Limit Room or Surplus.

SCHEDULE 12B. *Revenues to Excluded Funds*—Provides a listing of revenues to special funds that are not included in the calculation of total appropriations subject to the State Appropriations Limit.

SCHEDULE 12C. *Non-tax Revenues in Funds Subject to Limit*—Provides a total of nontax revenues for General and special funds deposited in funds that are included in the calculation of total appropriations subject to the State Appropriations Limit.

SCHEDULE 12D. *State Appropriations Limit, Transfer from Excluded Funds to Included Funds*—

Provides the detail of transfers between funds that are used in calculating the appropriations subject to the State Appropriations Limit.

SCHEDULE 12E. *Excluded Appropriations*—Provides a distribution of exclusions from appropriations subject to the State Appropriations Limit.